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FISCAL SURVEY OF THE STATES 1983

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THE NATIONAL GOVERNORS' ASSOCIATION

1982-83 EXECUTIVE COMMITTEE

THE NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS

1982-83 EXECUTIVE COMMITTEE

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1. Introduction

This ninth annual survey of state budget conditions, published by the National Governors' Association and the National Association of State Budget Officers, is by far the bleakest ever. Aggregate state budget balances, which dropped by over $4 billion from fiscal 1982 to 1983, are at a new low; almost every state has initiated austerity measures from raising taxes and cutting budgets across the board to furloughing and laying off employees: and the situation for 1984 remains grim.

As states close the books on their fiscal 1983 budgets, the 50-state balance is expected to be less than $300 million or two tenths of one percent of current expenditures.1/State spending has slowed dramatically, and few states are expecting big revenue gains in 1984. Highlights of the 1983 survey include:

- In fiscal 1983, 47 states used some type of budget balancing measure – up from 42 the previous year. Most frequently used were hiring limits (42 states), selective program cuts (37), restricted out-of-state travel (32), and temporary or permanent revenue increases (33).

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1 Forty-six states are on a fiscal year that begins July 1 and ends on June 30. For these states, the current year runs from July 1982 through June 1983, and is referred to as fiscal 1983. For states with other fiscal years (Alabama, starting on October 1; Michigan, October 1; New York, April 1; and Texas, September 1), the fiscal year designation refers to the year in which the fiscal year ends.

- In 1984, 46 states expect to continue using budget balancing measures, relying heavily on temporary or permanent tax increases (38), hiring limits (27), and restricted out-of-state travel (18).

- In fiscal 1983, 50 state balances are expected to total $291 million; if Texas is excluded, the 49 state total would show a deficit.

- The 50 states expect the total ending balance in fiscal 1984 to rise slightly – to $1.26 billion. However, over half of the states (27) expect 1984 balances to be the same or lower than 1983's.

- Twenty-seven states are expecting fiscal 1983 ending balances of less than one percent of current expenditures; by fiscal 1984, 28 states' balances will be less than one percent.

- The ending fiscal 1983 ending balance for the 50 states would finance only one day of operation; in fiscal 1984, it rises slightly to three days. In fiscal 1982, the aggregate could have financed 11 days.

- In fiscal 1983, states spent more than they took in. In 1984, states expect to collect slightly more than they spend, reflecting the reality that for most states the use of end-of-year balances to adjust their budgets is no longer an option.

- No state is immune to the recent recession's blows. Even oil rich states, which in past years have registered the largest surpluses, are eating into those balances at a rapid pace as their revenues fall with lowered oil prices. Texas, for example, is predicting a surplus of only $22 million in fiscal 1984 – a drop of over $600 million from its 1983 ending balance. Similar – but less dramatic – drops were evidenced in Wyoming, Oklahoma, Louisiana and Alaska.

The current fiscal year is proving especially difficult for states. The recession has severely reduced state revenue collection and increased the demand for more services. The revenue problem has been particularly difficult. Final fiscal 1983 50 state revenues are expected to be only $6 billion over fiscal 1982's revenues – $8 billion less than projected this time last year.

A number of states have been forced to raise taxes simply to maintain services at minimally acceptable levels. Twelve states reported permanent revenue increases and 14 temporary revenue increases in fiscal 1982. In 1983, 27 states enacted permanent revenue increases and 24 have enacted or proposed temporary taxes. Eighteen proposed or enacted both. For fiscal 1984, 34 states have enacted or proposed permanent revenue increases; 19 have enacted or called for temporary taxes.

Table 1

STATES ADOPTING OR PROPOSING NON-PERSONNEL BUDGET BALANCING MEASURES

	FY 1982	FY 1983	FY 1984
Across the Board Cuts	17	27	2
Selective Program Cuts	25	37	2
Reduced Recommendation Prior to Enactment	9	12	11
Permanent Revenue Increases	12	27	34
Temporary Revenue Increases	14	24	19
Capital Financing to Bonds	5	6	9
Move General Funds to			
Special Funds	8	17	21
Other Government Entities	1	3	3
Delayed Expenditures	13	15	6
Advanced Tax Dates	10	19	11

Most states have reduced spending as well. In 1982, 17 states cut "across the board" and 25 made selective program cuts. In fiscal 1983, 27 cut across the board and 37 cut or expect to cut selected programs. Tables 1 and 2 summarize the information on state austerity actions. State-by-state actions are detailed in Appendix Tables A 11-14.

In fiscal 1982, 42 states adopted either a personnel or non-personnel austerity measure. By fiscal 1983, 47 states had adopted an austerity measure and in 1984, 46 states have adopted or plan to adopt one of the options listed on the two tables. All told, 49 states have enacted at least one of the measures either in 1982 or 1983 or plan to in 1984. Wyoming is the only state which has not.

In fiscal 1983, 12 governors reduced recommended expenditures prior to enactment of their budget; 11 have done so already for their fiscal 1984 budgets. Moving general expenditures to special funds or other governmental entities has become increasingly popular in fiscal 1983 and 1984, as has advancing the tax dates.

In the personnel and travel arena, much of the activity was in fiscal 1982 and 1983. For example, in five of the six areas cited under personnel and travel, 1984 proposed actions are fewer than those taken in 1982. In the one exception, employee furloughs, the number expected in fiscal 1984 is slightly larger than the number of furloughs in fiscal 1982, but smaller than the number of states who used or plan to use furloughs in fiscal 1983. However, if conditions in 1984 remain austere, governors will likely reinstitute personnel and travel restraints during the year.

Like its mainland counterparts, Puerto Rico has had its budget balances fall and has adopted a variety of austerity measures over the past few years. In fiscal 1983, Puerto Rico selectively reduced expenditures, adopted a permanent revenue increase, moved capital spending to bonds and delayed expenditures. It also imposed hiring limitations and restricted travel. In fiscal 1984 a number of other austerity measures have been proposed.

Table 2

STATES ADOPTING OR PROPOSING PERSONNEL AUSTERITY MEASURES

	FY 1982	FY 1983	FY 1984
Laid Off Personnel	20	22	12
Hiring Limits	37	42	27
Unpaid Furloughs	4	9	5
Restricted Travel			
Out-of-State	24	32	18
In-State	16	23	12

2. Summary Analysis

Table 3 presents aggregated data on the fiscal condition of the 50 states. It shows:

- Aggregate budget balances are expected to fall radically from fiscal 1982 to 1983 – by more than $4 billion – but will likely rise slightly in fiscal 1984. The 1984 figure is only 0.7 percent of current year expenditures, and far below the level fiscal experts consider financially prudent.

- Revenues are expected to grow only four percent between 1982 and 1983 – far below the 9.1 percent increase expected this time last year. Between 1983 and 1984, revenues are expected to grow by nine percent. This compares to average annual revenue growth of 10 percent in past years.

- Expenditures are expected to rise by 8.8 percent between fiscal 1982 and 1983 and 4.8 percent in 1984 – the lowest expenditure growth in recent years.

Table 3

GENERAL FUND SUMMARY: FY 1982-84

($ in billions)

	FY 1982 Actual	FY 1983 Estimate	FY 1984 Estimate
Beginning Balance	$ 6.5	$ 4.5	$ 0.3
Revenues and Adjustments	$153.8	$160.8	$174.7
Expenditures and Transfers	$155.8	$165.1	$173.7
Ending Balance	$ 4.5	$ 0.3	$ 1.3
Balance as percent of Current-Year Expenditure	3.0%	0.2%	0.7%

Balances are substantially below the levels of previous years as well. The aggregate balances over the past eight years are shown below. The comparative balances as a percent of expenditures for these years further illustrate dramatic decline – ranging from a high of nearly 10 percent in fiscal 1979 to two tenths of one percent in 1983.

FY 1977		$ 5.0 billion
FY 1978		$ 8.9 billion
FY 1979		$11.2 billion
FY 1980		$11.8 billion
FY 1981		$ 6.5 billion
FY 1982		$ 4.5 billion
FY 1983	est.	$ 0.3 billion
FY 1984	est.	$ 1.3 billion

Expenditures (and transfers) exceeded revenues (and adjustments) by $2 billion in 1982 and $4.2 billion in 1983. By 1984, states expect the two to come closer in line, with revenues (and adjustments) exceeding expenditures (and transfers) by about one billion dollars. The 1984 shift is understandable since most states no longer can count on end-of-year balances to fill in revenue shortfalls.

In fiscal 1983, 38 states expect expenditures (and transfers) to exceed revenues (including adjustments). In fiscal 1984, the number drops to 19 states which believe their expenditures (and transfers) will exceed their revenues (including adjustments). These comparisons again illustrate that for many states, spending must be held in line with revenues since there are few if any cushions remaining.

3. Detailed Analysis

Table A-1 shows the ending balance by state from fiscal 1981 to fiscal 1984. Most noteworthy is the sharp drop between fiscal 1982 and 1983 – a drop of $4 billion or nearly 100 percent. The most dramatic individual state stories are those of energy-rich states such as Alaska, Texas, Wyoming and Louisiana, which went from large ending budget balances in 1981 to very small amounts in fiscal 1984. Texas went from an ending balance of $1.5 billion in 1982 to an expected $22 million in fiscal 1984. Louisiana's fiscal 1981 ending balance of $556 million fell to $4 million in fiscal 1983. Alaska dropped from a $491 million ending balance in fiscal 1981 to $54 million in 1983. Wyoming saw a balance of $157 million in fiscal 1982 drop to $21 million in 1983 and an expected $15 million in fiscal 1984.

Table A-1 shows a number of negative entries. Seven states reported deficits in fiscal 1983 and five now expect deficits in fiscal 1984. A number of these operate on a biennial budget that must be balanced on a two-year, rather than a one-year basis. In other cases, such as in Pennsylvania and Connecticut, the first revenues of the ensuing fiscal year will be used to offset a deficit.

The midwestern states, probably the hardest hit by the recession in 1982 and 1983, show low but stable budget balances that to some extent mask their fiscal situation. Many of these states, including Michigan, Ohio, Indiana, Wisconsin, Minnesota, have enacted major tax increases and launched massive expenditure cutbacks just to avoid deficit situations and build some small ending balance.

Year-end balances are expressed as a percentage of expenditures in Table A-2. The average for all states combined drops from three percent at the end of fiscal 1982 to two-tenths of one percent at the end of fiscal 1983, an extremely low level in relation to historical patterns. Balances at the end of fiscal 1983 and 1984 are expected to exceed 10 percent of expenditures in only one state – Nevada. In fiscal 1982, seven states had balances at or above this level. Twenty-seven states expect negative fiscal 1983 balances or balances of less than one percent of current year expenditures; by fiscal 1984, that will rise to 28 states. Of the 12 southeastern states, only Mississippi, whose ending balance represents 2.52 percent of expenditures, exceeded one percent in fiscal 1983. Half the New England states ended fiscal 1983 with a deficit and only one, Maine, ended the year with a balance of over one percent of expenditures.

Tables A-3, A-4, and A-5 show state resources, expenditures, and balances for each of the three fiscal years. Table A-6 expresses the ending balance of each state as the number of days that could be financed out of the balance for fiscal 1982, 1983 and 1984. The average of all states drop from 11 days in fiscal 1982 to one day in 1983 and three days in 1984.

Tables A-7, A-8, and A-9 show state-by-state data on beginning balances, revenues, adjustments, resources, expenditures, transfers and ending balance for fiscal years 1982, 1983, and 1984.

Table A-10 shows both nominal (actual) and real (inflation-adjusted) percentage changes in state expenditures between fiscal 1982 and 1983, and between fiscal 1983 and 1984. In nominal dollars, total state budgets increased only six percent between 1982 and 1983 and are expected to increase only five percent between 1983 and 1984.

The inflation-adjusted calculations were made using a six percent deflator for 1983 and five percent for 1984. On this basis, states showed a negative growth between 1982 and 1983, and growth of less than one percent is expected

in 1984. Twenty-one states showed a negative real spending growth rate in 1983; 22 expect negative real growth rates in 1984. On the other hand, seven states showed real growth of over 10 percent in 1983; three expect real growth rates of over 10 percent in fiscal 1984.

Tables A-11 and A-12 show non-personnel state budget balancing measures enacted or proposed for fiscal 1983 and 1984. Tables A-13 and A-14 give state-by-state breakdowns of proposals or actions in the personnel and travel areas.

In publishing this list of state actions, the participating organizations are not endorsing any particular measure as desirable state policy. For example, new restrictions on out-of-state-travel may appear appropriate in some states with heavy travel, but inappropriate in states which already have major restrictions or in some situations where restrictions can reduce rather than increase revenues (e.g., restricting travel of corporation income tax auditors).

4. Background

This is the ninth annual Fiscal Survey of the States published by the National Governors' Association and the National Association of State Budget Officers. The information in this survey was obtained in the spring of 1983 and is generally based on the governors' fiscal 1984 budgets as they were presented to the legislatures. Data for fiscal 1982 are actual and reflect actions taken by the legislatures. Data for the current year (fiscal 1983) are predictions based on six to nine months of actual experience and estimates for the rest of the year, which for 46 states ends on the last day of June. Data for fiscal 1984 reflect recommendations of the governors to their legislatures and are subject to changes they may make. In addition, the estimates may differ from actual numbers at the end of the year due to such factors as revisions in revenue estimates resulting from a weaker or stronger recovery than anticipated, revisions in both revenue and spending resulting from federal budget changes, and revisions in

expenditures affected by such factors as welfare caseloads and medical costs.

Data provided in this survey relate to the general fund of each state and generally do not include federal grant dollars or special funds earmarked for particular purposes such as state highway trust funds supported by fuel taxes and motor license fees. Because most broad-based state services and most state aid to schools and local governments are financed from the general fund, the status of the general fund is the best single gauge of the financial condition of a state.

Unlike the federal government, states cannot run longstanding deficits. Forty-nine states have some type of constitutional or statutory limitations against having deficits. Vermont is the only exception. However, there are some qualifications. For example, 21 states enact budgets for two fiscal years rather than one (Arkansas, Florida, Hawaii, Indiana, Iowa, Kentucky, Maine, Minnesota, Montana, Nevada, New Hampshire, North Carolina, North Dakota, Ohio, Oregon, Texas, Vermont, Virginia, Washington, Wisconsin and Wyoming). In these states, the requirement for a balanced budget may call for a budget that is balanced over the biennium, and the balance at the end of the first year may be a negative number.

State balances serve a number of purposes: hedges against economic uncertainty or misjudgments of revenue or expenditures; reserves against natural disasters, pending litigation, or other emergencies; and assurances of adequate cash flow. If these contingencies do not develop, some states use the year-end balance as a source of funding for capital projects. In other states, the balance is carried over as a resource to fund expenditures in the following year.

APPENDIX

Technical Notes

The Survey. The survey on which this report was based was taken by the National Association of State Budget Officers and the National Governors' Association early in 1983. The questionnaires were completed by state budget officers. The data generally reflect the estimates made in the governors' budget proposals to the legislatures. Responses were received from and verified by budget officers in the fifty states and Puerto Rico.

Adjustments, Transfers and Expenditure Reporting. The structure of the survey presumed accounting identities as follows:

(1) TOTAL FUNDS AVAILABLE = Beginning Balance + Adjustments + Revenue

(2) ENDING BALANCE = Total Funds Available - Transfers - Expenditures

(3) BEGINNING BALANCE, Year N = Ending Balance, Year N - 1

Exceptions to this identity result from rounding and from the practice in a few states of making adjustments between the ending balance in one year and the beginning balance in the next, which are handled as transfers or adjustments in most states. These exceptions have only a minor impact on the overall results of the survey.

Reporting concepts within this structure vary from state to state, as do definitions of what activities are included in the general fund. Thus, the results of the fiscal survey are not particularly appropriate for comparisons among states in total spending (for example, per capita expenditures). They are more appropriate for comparisons over time in the same state.

Reliability of Estimates. Fiscal 1982 closed for most states in June 1982 and for all states sometime in 1982.

Thus, fiscal 1982 numbers are normally actuals, with adjustments possible only as a result of audits. Fiscal 1983 was only partially complete when the survey was taken, so the data represent actuals for a portion of the year and estimates.

Only official revenue and expenditure estimates are used. In some cases, the reliability of revenue forecasts is a function of the length of time since the official forecast was last updated.

APPENDIX TABLES

Table A-2

ENDING BALANCE AS PERCENTAGE OF EXPENDITURES

(balance at end of year related to expenditure during year)

State	FY 1982	FY 1983	FY 1984
Alabama	1.35	.00	.00
Alaska	6.24	1.43	3.26
Arizona	.56	1.20	.97
Arkansas	.00	.00	.00
California	.46	-4.04	.86
Colorado	1.05	4.02	6.18
Connecticut	-1.35	-1.72	.00
Delaware	7.91	7.35	7.56
Florida	5.38	.21	1.19
Georgia	.00	.00	.00
Hawaii	17.07	6.96	5.74
Idaho	.00	.00	.22
Illinois	2.42	1.91	1.88
Indiana	.00	2.43	1.47
Iowa	1.25	2.54	2.52
Kansas	6.90	3.18	5.06
Kentucky	2.02	.66	.12
Louisiana	6.94	.10	.11
Maine	2.91	1.84	2.00
Maryland	5.32	1.15	.18
Massachusetts	.09	.99	.62
Michigan	.14	.00	.00
Minnesota	-13.78	.25	-3.31
Mississippi	3.16	2.52	.00
Missouri	3.05	2.38	2.32

Table A-1

ENDING BALANCES BY STATE, 1981 - 1984

($ millions)

State	FY 1981	FY 1982	FY 1983	FY 1984
Alabama	29	24	0	0
Alaska	491	266	54	90
Arizona	133	9	20	17
Arkansas	0	0	0	0
California	737	100	-885	190
Colorado	57	15	63	105
Connecticut	-66	-40	-56	0
Delaware	51	51	50	54
Florida	601	259	11	67
Georgia	102	0	0	0
Hawaii	232	210	97	83
Idaho	2	0	0	1
Illinois	197	187	150	150
Indiana	30	0	49	39
Iowa	31	22	48	51
Kansas	152	92	45	77
Kentucky	10	42	15	3
Louisiana	556	298	4	4
Maine	25	19	13	15
Maryland	150	156	37	6
Massachusetts	21	4	45	31
Michigan	0	6	0	0
Minnesota	-2	-598	9	-150
Mississippi	77	39	31	0
Missouri	74	63	53	55

Montana	61	34	22	13
Nebraska	57	-16	-9	22
Nevada	44	46	44	43
New Hampshire	-31	-33	-37	-11
New Jersey	305	134	110	55
New Mexico	192	209	43	58
New York	57	62	0	51
North Carolina	155	109	1	0
North Dakota	176	109	16	30
Ohio	0	50	13	80
Oklahoma	378	377	74	0
Oregon	8	-139	2	-33
Pennsylvania	72	8	-235	5
Rhode Island	31	3	2	0
South Carolina	0	0	0	0
South Dakota	20	20	7	5
Tennessee	28	34	11	11
Texas	809	1,496	630	22
Utah	24	30	15	17
Vermont	-1	0	-18	-11
Virginia	300	198	0	1
Washington	6	251	5	-79
West Virginia	48	78	8	18
Wisconsin	14	71	-286	62
Wyoming	95	157	21	15
Total	**6,538**	**4,511**	**291**	**1,263**
Puerto Rico	38	10	1	1

Montana	9.77	6.43	3.68
Nebraska	-2.15	-1.15	3.03
Nevada	12.72	10.02	11.24
New Hampshire	-10.86	-11.46	-3.22
New Jersey	2.34	1.75	.81
New Mexico	18.51	3.29	4.65
New York	.41	.00	.29
North Carolina	3.31	.03	.00
North Dakota	26.20	3.75	6.11
Ohio	.83	.18	1.00
Oklahoma	23.33	3.85	.00
Oregon	-9.68	.14	-2.04
Pennsylvania	.10	-3.07	.07
Rhode Island	.37	.23	.00
South Carolina	.00	.00	.00
South Dakota	7.43	2.49	1.75
Tennessee	1.94	.60	.56
Texas	28.59	6.44	.22
Utah	3.39	1.52	1.68
Vermont	.00	-5.57	-3.22
Virginia	8.39	.00	.03
Washington	7.81	.14	-2.02
West Virginia	6.32	.61	1.32
Wisconsin	2.06	-6.67	1.47
Wyoming	51.99	4.71	3.36
Total	**3.01**	**.18**	**.73**
Puerto Rico	.44	.04	.03

Table A-3

RESOURCES, EXPENDITURES, AND BALANCES, FY 1982

($ millions)

State	Resources	Expenditures	Balance
Alabama	1,799	1,775	24
Alaska	4,965	4,699	266
Arizona	1,630	1,621	9
Arkansas	1,091	1,091	0
California	21,809	21,709	100
Colorado	1,446	1,431	15
Connecticut	2,929	2,969	-40
Delaware	696	645	51
Florida	5,069	4,810	259
Georgia	3,533	3,533	0
Hawaii	1,440	1,230	210
Idaho	408	408	0
Illinois	8,462	8,275	187
Indiana	2,161	2,161	0
Iowa	1,785	1,763	22
Kansas	1,426	1,334	92
Kentucky	2,122	2,080	42
Louisiana	4,594	4,296	298
Maine	676	657	19
Maryland	3,086	2,930	156
Massachusetts	4,548	4,544	4
Michigan	4,459	4,452	6
Minnesota	3,911	4,508	-598
Mississippi	1,272	1,233	39
Missouri	2,128	2,065	63

Montana	382	348	34
Nebraska	708	724	-16
Nevada	412	366	46
New Hampshire	270	304	-33
New Jersey	5,865	5,731	134
New Mexico	1,338	1,129	209
New York	16,201	16,139	62
North Carolina	3,384	3,276	109
North Dakota	543	434	109
Ohio	6,091	6,041	50
Oklahoma	1,993	1,616	377
Oregon	1,289	1,436	-139
Pennsylvania	7,190	7,182	8
Rhode Island	824	821	3
South Carolina	1,778	1,778	0
South Dakota	289	269	20
Tennessee	1,786	1,752	34
Texas	9,457	7,961	1,496
Utah	919	889	30
Vermont	273	273	0
Virginia	3,134	2,937	198
Washington	3,459	3,208	251
West Virginia	1,313	1,235	78
Wisconsin	3,521	3,450	71
Wyoming	459	302	157
Total	**160,322**	**155,819**	**4,511**
Puerto Rico	2,182	2,173	10

NOTE: Resources include 1981 balances carried forward plus (or minus) adjustments plus revenues. Expenditures include transfers (plus or minus).

Table A-4

RESOURCES, EXPENDITURES, AND BALANCES, FY 1983

($ millions)

State	Resources	Expenditures	Balance
Alabama	1,849	1,849	0
Alaska	3,827	3,773	54
Arizona	1,693	1,673	20
Arkansas	1,143	1,143	0
California	21,020	21,905	-885
Colorado	1,631	1,568	63
Connecticut	3,191	3,247	-56
Delaware	730	680	50
Florida	5,160	5,149	11
Georgia	3,686	3,686	0
Hawaii	1,490	1,394	97
Idaho	452	452	0
Illinois	8,688	8,538	150
Indiana	2,224	2,176	49
Iowa	1,921	1,873	48
Kansas	1,460	1,414	45
Kentucky	2,298	2,282	15
Louisiana	3,991	3,987	4
Maine	722	709	13
Maryland	3,265	3,228	37
Massachusetts	4,821	4,776	45
Michigan	4,705	4,705	0
Minnesota	3,729	3,720	9
Mississippi	1,236	1,205	31
Missouri	2,281	2,228	53

Montana	364	342	22
Nebraska	742	751	-9
Nevada	475	431	44
New Hampshire	286	323	-37
New Jersey	6,399	6,289	110
New Mexico	1,327	1,284	43
New York	17,513	17,513	0
North Carolina	3,498	3,497	1
North Dakota	443	427	16
Ohio	7,206	7,194	13
Oklahoma	1,996	1,922	74
Oregon	1,449	1,447	2
Pennsylvania	7,434	7,670	-235
Rhode Island	866	864	2
South Carolina	1,912	1,912	0
South Dakota	288	281	7
Tennessee	1,856	1,845	11
Texas	10,411	9,780	630
Utah	1,006	991	15
Vermont	305	323	-18
Virginia	3,225	3,225	0
Washington	3,569	3,564	5
West Virginia	1,323	1,315	8
Wisconsin	3,791	4,078	-286
Wyoming	467	446	21
Total	**165,364**	**165,073**	**291**
Puerto Rico	2,308	2,307	1

NOTE: Resources include 1982 balances carried forward plus (or minus) adjustments plus revenues. Expenditures include transfers (plus or minus).

Table A-5

RESOURCES, EXPENDITURES, AND BALANCES, FY 1984

($ millions)

State	Resources	Expenditures	Balance
Alabama	1,897	1,897	0
Alaska	2,852	2,762	90
Arizona	1,767	1,750	17
Arkansas	1,211	1,211	0
California	22,194	22,004	190
Colorado	1,831	1,726	105
Connecticut	3,621	3,621	0
Delaware	768	714	54
Florida	5,701	5,634	67
Georgia	4,018	4,018	0
Hawaii	1,528	1,445	83
Idaho	454	453	1
Illinois	8,533	8,383	150
Indiana	2,892	2,854	39
Iowa	2,075	2,023	51
Kansas	1,598	1,521	77
Kentucky	2,498	2,495	3
Louisiana	3,776	3,772	4
Maine	768	753	15
Maryland	3,431	3,425	6
Massachusetts	5,094	5,063	31
Michigan	5,323	5,322	0
Minnesota	4,523	4,673	-150
Mississippi	1,401	1,401	0
Missouri	2,430	2,375	55

Montana	366	353	13
Nebraska	761	739	22
Nevada	427	384	43
New Hampshire	331	342	-11
New Jersey	6,854	6,800	55
New Mexico	1,304	1,246	58
New York	19,154	19,103	51
North Carolina	3,696	3,696	0
North Dakota	521	491	30
Ohio	8,095	8,014	80
Oklahoma	1,677	1,677	0
Oregon	1,587	1,620	-33
Pennsylvania	7,991	7,985	5
Rhode Island	902	902	0
South Carolina	2,048	2,048	0
South Dakota	296	291	5
Tennessee	1,998	1,987	11
Texas	10,073	10,051	22
Utah	1,037	1,020	17
Vermont	331	342	-11
Virginia	3,366	3,365	1
Washington	3,829	3,908	-79
West Virginia	1,384	1,366	18
Wisconsin	4,274	4,211	62
Wyoming	461	446	15
Total	**174,946**	**173,682**	**1,263**
Puerto Rico	2,536	2,535	1

NOTE: Resources include 1983 balances carried forward plus (or minus) adjustments plus revenues. Expenditures include transfers (plus or minus).

Table A-6

NUMBER OF DAYS OF OPERATIONS THAT COULD BE FINANCED FROM BALANCES

(balance at end of year related to expenditure during year)

State	FY 1982	FY 1983	FY 1984
Alabama	5	0	0
Alaska	23	5	12
Arizona	2	4	4
Arkansas	0	0	0
California	2	-15	3
Colorado	4	15	23
Connecticut	-5	-6	0
Delaware	29	27	28
Florida	20	1	4
Georgia	0	0	0
Hawaii	62	25	21
Idaho	0	0	1
Illinois	9	7	7
Indiana	0	9	5
Iowa	5	9	9
Kansas	25	12	18
Kentucky	7	2	0
Louisiana	25	0	0
Maine	11	7	7
Maryland	19	4	1
Massachusetts	0	4	2
Michigan	1	0	0
Minnesota	-50	1	-12
Mississippi	12	9	0
Missouri	11	9	8

Montana	36	23	13
Nebraska	-8	-4	11
Nevada	46	37	41
New Hampshire	-40	-42	-12
New Jersey	9	6	3
New Mexico	68	12	17
New York	2	0	1
North Carolina	12	0	0
North Dakota	96	14	22
Ohio	3	1	4
Oklahoma	85	14	0
Oregon	-35	1	-7
Pennsylvania	0	-11	0
Rhode Island	1	1	0
South Carolina	0	0	0
South Dakota	27	9	6
Tennessee	7	2	2
Texas	104	24	1
Utah	12	6	6
Vermont	0	-20	-12
Virginia	31	0	0
Washington	29	1	-7
West Virginia	23	2	5
Wisconsin	8	-24	5
Wyoming	190	17	12
Weighted Average	**11**	**1**	**3**
Puerto Rico	2	0	0

Table A-7

FY 1982 BALANCES, REVENUES AND ADJUSTMENTS, EXPENDITURES AND TRANSFERS

($ millions)

State	Beginning Balance	Revenue	Adjustments	Resources	Expenditures	Transfers	Ending Balance
Alabama	29	1,775	-5	1,799	1,775	0	24
Alaska	491	4,474	0	4,965	4,261	438	266
Arizona	133	1,441	56	1,630	1,621	0	9
Arkansas	0	1,091	0	1,091	1,091	0	0
California	737	20,960	112	21,809	21,709	0	100
Colorado	57	1,374	15	1,446	1,431	0	15
Connecticut	-66	2,995	0	2,929	2,969	0	-40
Delaware	51	645	0	696	645	0	51
Florida	601	4,468	0	5,069	4,810	0	259
Georgia	102	3,378	53	3,533	3,533	0	0
Hawaii	232	1,186	23	1,440	1,230	0	210
Idaho	2	406	0	408	408	0	0
Illinois	197	8,265	0	8,462	7,716	559	187
Indiana	30	2,132	-1	2,161	2,161	0	0
Iowa	31	1,895	-140	1,785	1,763	0	22
Kansas	152	1,273	1	1,426	1,334	0	92
Kentucky	10	2,098	14	2,122	2,080	0	42
Louisiana	556	4,011	27	4,594	4,296	0	298
Maine	25	640	11	676	654	3	19
Maryland	150	2,925	11	3,086	2,930	0	156
Massachusetts	21	4,317	209	4,548	4,352	192	4
Michigan	0	4,445	13	4,459	4,452	0	6
Minnesota	-2	3,901	12	3,911	4,341	167	-598
Mississippi	77	1,195	0	1,272	1,233	0	39
Missouri	74	2,054	0	2,128	2,065	0	63

Montana	61	320	1	382	348	0	34
Nebraska	57	651	0	708	724	0	-16
Nevada	44	368	0	412	360	6	46
New Hampshire	-31	301	0	270	304	0	-33
New Jersey	305	5,554	6	5,865	5,731	0	134
New Mexico	192	1,147	0	1,338	1,129	0	209
New York	57	15,872	272	16,201	14,976	1,163	62
North Carolina	155	3,230	0	3,384	3,276	0	109
North Dakota	176	367	0	543	416	18	109
Ohio	0	6,080	11	6,091	6,041	0	50
Oklahoma	378	1,615	0	1,993	1,616	0	377
Oregon	8	1,289	0	1,289	1,436	0	-139
Pennsylvania	72	7,076	41	7,190	7,182	0	8
Rhode Island	31	791	1	824	821	0	3
South Carolina	0	1,888	-110	1,778	1,859	-81	0
South Dakota	20	268	0	289	269	0	20
Tennessee	28	1,758	0	1,786	1,753	-1	34
Texas	809	8,648	0	9,457	5,232	2,729	1,496
Utah	24	892	3	919	887	3	30
Vermont	-1	272	2	273	273	0	0
Virginia	300	2,834	0	3,134	2,353	583	198
Washington	6	3,453	0	3,459	3,208	0	251
West Virginia	48	1,265	0	1,313	1,235	0	78
Wisconsin	14	3,492	15	3,521	3,450	0	71
Wyoming	95	364	0	459	302	0	157
Total	**6,538**	**153,138**	**654**	**160,322**	**150,041**	**5,779**	**4,511**
Puerto Rico	38	2,095	49	2,182	2,173	0	10

Table A-8

FY 1983 BALANCES, REVENUES AND ADJUSTMENTS, EXPENDITURES AND TRANSFERS

($ millions)

State	Beginning Balance	Revenue	Adjustments	Resources	Expenditures	Transfers	Ending Balance
Alabama	24	1,830	-5	1,849	1,849	0	0
Alaska	266	3,561	0	3,827	3,773	0	54
Arizona	9	1,582	102	1,693	1,673	0	20
Arkansas	0	1,143	0	1,143	1,143	0	0
California	100	20,490	430	21,020	21,899	6	-885
Colorado	15	1,483	133	1,631	1,568	0	63
Connecticut	-40	3,216	15	3,191	3,247	0	-56
Delaware	51	679	0	730	680	0	50
Florida	259	4,901	0	5,160	5,149	0	11
Georgia	0	3632	54	3,686	3,686	0	0
Hawaii	210	1,235	45	1,490	1,394	0	97
Idaho	0	382	70	452	452	0	0
Illinois	187	8,501	0	8,688	7,856	682	150
Indiana	0	2,224	0	2,224	2,014	162	49
Iowa	22	1,987	-88	1,921	1,887	-14	48
Kansas	92	1,367	0	1,460	1,414	0	45
Kentucky	42	2,228	27	2,298	2,282	0	15
Louisiana	298	3,610	83	3,991	3,987	0	4
Maine	19	689	14	722	707	2	13
Maryland	156	3,099	10	3,265	3,228	0	37
Massachusetts	4	4,620	196	4,821	4,561	215	45
Michigan	6	4,695	4	4,705	4,705	0	0
Minnesota	-598	4,322	5	3,729	3,584	136	9
Mississippi	39	1,200	-3	1,236	1,232	-27	31
Missouri	63	2,218	0	2,281	2,228	0	53

Montana	34	330	0	364	342	0	22
Nebraska	-16	758	0	742	751	0	-9
Nevada	46	352	77	475	437	-6	44
New Hampshire	-33	320	-1	286	323	0	-37
New Jersey	134	6,192	72	6,399	6,289	0	110
New Mexico	209	1,050	68	1,327	1,308	-24	43
New York	62	16,644	807	17,513	16,533	980	0
North Carolina	109	3,389	0	3,498	3,497	0	1
North Dakota	109	334	0	443	427	0	16
Ohio	50	7,140	16	7,206	7,194	0	13
Oklahoma	377	1,708	-89	1,996	1,922	0	74
Oregon	-139	1,588	0	1,449	1,447	0	2
Pennsylvania	8	7,394	33	7,434	7,670	0	-235
Rhode Island	3	855	8	866	864	0	2
South Carolina	0	2,051	-139	1,912	2,051	-139	0
South Dakota	20	268	0	288	281	0	7
Tennessee	34	1,822	0	1,856	1,834	11	11
Texas	1,496	8,915	0	10,411	9,780	0	630
Utah	30	930	46	1,006	989	3	15
Vermont	0	305	0	305	323	0	-18
Virginia	198	3,027	0	3,225	3,219	6	0
Washington	251	3,318	0	3,569	3,564	0	5
West Virginia	78	1,336	-91	1,323	1,315	0	8
Wisconsin	71	3,717	3	3,791	4,285	-207	-286
Wyoming	157	393	-83	467	446	0	21
Total	**4,511**	**159,031**	**1,819**	**165,364**	**163,287**	**1,786**	**291**
Puerto Rico	10	2,273	26	2,308	2,307	0	1

Table A-9

FY 1984 BALANCES, REVENUES AND ADJUSTMENTS, EXPENDITURES AND TRANSFERS

($ millions)

State	Beginning Balance	Revenue	Adjustments	Resources	Expenditures	Transfers	Ending Balance
Alabama	0	1,902	-6	1,897	1,897	0	0
Alaska	54	2,798	0	2,852	2,762	0	90
Arizona	20	1,747	0	1,767	1,750	0	17
Arkansas	0	1,211	0	1,211	1,211	0	0
California	-885	22,479	600	22,194	22,001	3	190
Colorado	63	1,717	51	1,831	1,700	26	105*
Connecticut	-56	3,677	0	3,621	3,621	0	0
Delaware	50	718	0	768	714	0	54
Florida	11	5,690	0	5,701	5,634	0	67
Georgia	0	4,018	0	4,018	4,018	0	0
Hawaii	97	1,391	40	1,528	1,445	0	83
Idaho	0	394	60	454	452	1	1
Illinois	150	8,383	0	8,533	7,960	423	150
Indiana	49	2,844	0	2,892	2,657	197	39
Iowa	48	2,189	-163	2,075	2,023	0	51
Kansas	45	1,553	0	1,598	1,521	0	77
Kentucky	15	2,452	30	2,498	2,495	0	3
Louisiana	4	3,772	0	3,776	3,772	0	4
Maine	13	744	11	768	751	2	15
Maryland	37	3,394	0	3,431	3,425	0	6
Massachusetts	45	5,001	48	5,094	4,963	100	31
Michigan	0	5,323	0	5,323	5,322	0	0
Minnesota	9	4,511	3	4,523	4,530	143	-150
Mississippi	31	1,370	0	1,401	1,401	0	0
Missouri	53	2,377	0	2,430	2,375	0	55

Montana	22	344	0	366	353	0	13
Nebraska	-9	755	15	761	739	0	22
Nevada	44	383	0	427	384	0	43
New Hampshire	-37	369	-1	331	342	0	-11
New Jersey	110	6,744	0	6,854	6,800	0	55
New Mexico	43	1,261	0	1,304	1,246	0	58
New York	0	18,827	327	19,154	17,513	1,590	51
North Carolina	1	3,695	0	3,696	3,696	0	0
North Dakota	16	505	0	521	491	0	30
Ohio	13	8,082	0	8,095	8,014	0	80
Oklahoma	74	1,717	-114	1,677	1,677	0	0
Oregon	2	1,585	0	1,587	1,620	0	-33
Pennsylvania	-235	7,877	349	7,991	7,985	0	5
Rhode Island	2	900	0	902	902	0	0
South Carolina	0	2,133	-85	2,048	2,048	0	0
South Dakota	7	289	0	296	286	5	5
Tennessee	11	1,987	0	1,998	1,974	13	11
Texas	630	9,443	0	10,073	10,051	0	22
Utah	15	1,013	9	1,037	1,017	3	17
Vermont	-18	349	0	331	342	0	-11
Virginia	0	3,366	0	3,366	3,365	0	1
Washington	5	3,824	0	3,829	3,908	0	-79
West Virginia	8	1,376	0	1,384	1,366	0	18
Wisconsin	-286	4,560	0	4,274	4,228	-17	62
Wyoming	21	440	0	461	446	0	15
Total	**292**	**173,478**	**1,174**	**174,946**	**171,193**	**2,489**	**1,263**
Puerto Rico	1	2,495	41	2,536	2,535	0	1

*Balance will be used to restore transfers indicated in fiscal 1983 and 1984.

Table A-10

ANALYSIS OF EXPENDITURE INCREASES IN NOMINAL AND REAL TERMS

(using deflators of 6 percent for Fiscal 1983 and 5 percent for Fiscal 1984)

(percent change)

State	FY 1982 to 1983		FY 1983 to 1984	
	Nominal	Real	Nominal	Real
Alabama	4.17	-1.73	2.60	-2.29
Alaska	-19.71	-24.25	-26.80	-30.28
Arizona	3.21	-2.63	4.60	-.38
Arkansas	4.77	-1.16	5.95	.90
California	.90	-4.81	.45	-4.33
Colorado	9.57	3.37	10.08	4.83
Connecticut	9.36	3.17	11.52	6.21
Delaware	5.43	-.54	5.00	.00
Florida	7.05	.99	9.42	4.21
Georgia	4.33	-1.57	9.01	3.82
Hawaii	13.33	6.92	3.66	-1.28
Idaho	10.78	4.51	.22	-4.55
Illinois	3.18	-2.66	-1.82	-6.49
Indiana	.69	-5.01	31.16	24.91
Iowa	6.24	.23	8.01	2.87
Kansas	6.00	.00	7.57	2.44
Kentucky	9.71	3.50	9.33	4.13
Louisiana	-7.19	-12.45	-5.39	-9.90
Maine	7.91	1.81	6.21	1.15
Maryland	10.17	3.93	6.10	1.05
Massachusetts	5.11	-.84	6.01	.96
Michigan	5.68	-.30	13.12	7.74
Minnesota	-17.48	-22.15	25.62	19.64
Mississippi	-2.27	-7.80	16.27	10.73
Missouri	7.89	1.79	6.60	1.52

Montana	-1.72	-7.29	3.22	-1.70
Nebraska	3.67	-2.19	-1.53	-6.22
Nevada	17.93	11.26	-11.10	-15.34
New Hampshire	6.25	.24	5.88	.84
New Jersey	9.74	3.53	8.13	2.98
New Mexico	13.73	7.29	-2.96	-7.58
New York	8.51	2.37	9.08	3.88
North Carolina	6.76	.72	5.69	.66
North Dakota	-1.61	-7.18	14.99	9.51
Ohio	19.08	12.34	11.41	6.10
Oklahoma	18.94	12.20	-12.75	-16.90
Oregon	.77	-4.94	11.96	6.62
Pennsylvania	6.79	.75	4.11	-.84
Rhode Island	5.24	-.72	4.40	-.57
South Carolina	7.54	1.45	7.11	2.01
South Dakota	4.46	-1.45	3.56	-1.37
Tennessee	5.31	-.65	7.70	2.57
Texas	22.85	15.90	2.77	-2.12
Utah	11.46	5.15	2.88	-2.02
Vermont	18.32	11.62	5.88	.84
Virginia	9.82	3.60	4.33	-.64
Washington	11.09	4.80	9.66	4.44
West Virginia	6.48	.45	3.88	-1.07
Wisconsin	18.20	11.51	3.26	-1.66
Wyoming	47.68	39.32	.00	-4.76
Total	**5.94**	**-.06**	**5.22**	**.20**
Puerto Rico	6.18	.17	9.88	4.65

Table A-11

NON-PERSONNEL BUDGET BALANCING MEASURES

(FY 1983)

State	Expenditure Cuts: General	Expenditure Cuts: Selected	Reduced Recommendation Prior To Enactment	Revenue Increase(s): Perm.	Revenue Increase(s): Temp.	Moved Capital To Bonds	Moved General Fund Spending To: Spec. Funds	Moved General Fund Spending To: Other Ent.	Delayed Expend.	Advanced Tax Date(s)
Alabama	X			X	X		X		X	X
Alaska										
Arizona	X	X		X	X		X			X
Arkansas	X	X								
California	X	X	X			X	X		X	X
Colorado	X	X		X	X					
Connecticut	X	X	X	X	X					X
Delaware		X	X						X	X
Florida	X			P	X		X			
Georgia	X								X	
Hawaii		X								
Idaho	X	X			X		X		X	X
Illinois	X	X					X		X	X
Indiana	X	X		X						X
Iowa		X		X	P				P	P
Kansas	X	X							X	X
Kentucky	X	X		X		X	X			
Louisiana	X	X	X	X	X		X			X
Maine				X						
Maryland										
Massachusetts		P	X	X						
Michigan		X	X	X						
Minnesota	X	X	X	X	X			X	X	X
Mississippi	X	X	X							
Missouri		X		X	X	X				X

Montana										
Nebraska	X	X	X	X	X				X	X
Nevada	X	X		X	P					P
New Hampshire	X	X		X	X	P	P	X		
New Jersey		X		X					X	
New Mexico	X					P				
New York	X	X			X		X			
North Carolina		X							P	
North Dakota		X					X			
Ohio		X	X	X	X					
Oklahoma		X		X			X			X
Oregon		X			X		X		X	
Pennsylvania					X		X			
Rhode Island		X		X	X	X		X		X
South Carolina	X	P	X	X	X		X			X
South Dakota					X					
Tennessee		X								
Texas										
Utah	X	P		X					P	
Vermont		X		X						
Virginia	X	X		X	X		X			
Washington	X	X	X	X	X		X			X
West Virginia	X				X					
Wisconsin	X	X		X	X				X	
Wyoming										
Total	**27**	**37**	**12**	**27**	**24**	**6**	**17**	**3**	**13**	**19**
Puerto Rico		X		X		X			X	

NOTE: A P indicates a proposed measure.

Table A-12

NON-PERSONNEL BUDGET BALANCING MEASURES

(FY 1984)

State	Expenditure Cuts: General	Expenditure Cuts: Selected	Reduced Recommendation Prior To Enactment	Revenue Increase(s): Perm.	Revenue Increase(s): Temp.	Moved Capital To Bonds	Moved General Fund Spending To: Spec. Funds	Moved General Fund Spending To: Other Ent.	Delayed Expend.	Advanced Tax Date(s)
Alabama										
Alaska			X							
Arizona				X	X	P				X
Arkansas				P						
California	X	X		P		X	X			
Colorado				X	X					
Connecticut			X	P			P			
Delaware						P			P	P
Florida				P			P	P		
Georgia										
Hawaii										
Idaho				X	X		X			X
Illinois				P						
Indiana				X						X
Iowa				X						
Kansas			X	X						
Kentucky				X		X	X			
Louisiana				X			X			X
Maine				P	P		P			
Maryland										
Massachusetts				P					P	
Michigan										
Minnesota				P	P		P	P		
Mississippi			X	X	X					
Missouri				X	P	P				

Montana							P			
Nebraska			X		X		X			
Nevada				P	P	P	P			
New Hampshire				P	P		P			
New Jersey										
New Mexico				X						
New York	X	X		X	X	X	X		X	X
North Carolina										
North Dakota			X	X	X		X			X
Ohio				P						
Oklahoma			X	X			X			
Oregon				P			P		X	
Pennsylvania				P	P		P			P
Rhode Island			X		X			P		
South Carolina			X	P			P		P	
South Dakota										X
Tennessee				P						
Texas			X	X		X	X		X	X
Utah				X	X					X
Vermont					X					
Virginia					X		X			
Washington			X	X			X			
West Virginia				X	X					
Wisconsin				P	P	P				
Wyoming										
Total	**2**	**2**	**11**	**34**	**19**	**9**	**21**	**3**	**6**	**11**
Puerto Rico				P	P	X	P	P	P	

NOTE: A P indicates a proposed measure.

Table A-13

PERSONNEL AND TRAVEL AUSTERITY MEASURES

(FY 1983)

State	Actual Layoff(s)	Hiring Limitation(s)	Unpaid Furloughs	Restricted Out-of-State Travel	Restricted In-State Travel
Alabama	X	X		X	X
Alaska				X	X
Arizona	X	X	X	X	X
Arkansas		X		X	X
California	X	X		X	X
Colorado		X		X	X
Connecticut		X		X	X
Delaware		X			
Florida		P		X	X
Georgia		X		X	X
Hawaii				X	X
Idaho	X	X		X	X
Illinois	X	X	X		
Indiana		X		X	X
Iowa	X	X		X	
Kansas					
Kentucky		X		X	X
Louisiana		X		X	X
Maine		X		X	
Maryland					
Massachusetts		X			
Michigan	X	X			
Minnesota	X	X		X	X
Mississippi		X		X	X
Missouri	X	X			

Montana	X	X			
Nebraska		X		X	
Nevada	X	X		X	
New Hampshire	X	X			
New Jersey	X	X			
New Mexico		X		X	X
New York	X	X	P	X	
North Carolina		X		X	X
North Dakota	X	X		X	X
Ohio	X	X		X	X
Oklahoma	X	X		X	X
Oregon	X	X	X		
Pennsylvania	X	X			
Rhode Island		X		X	
South Carolina	X	X	P	P	
South Dakota					
Tennessee		X		X	
Texas					
Utah		X	X		
Vermont					
Virginia		X			
Washington		X	X	X	X
West Virginia	X	X	X	X	X
Wisconsin	X	P	X	X	
Wyoming					
Total	**22**	**42**	**9**	**32**	**23**
Puerto Rico		X		X	X

NOTE: A P indicates a proposed measure.

Table A-14

PERSONNEL AND TRAVEL AUSTERITY MEASURES

(FY 1984)

State	Actual Layoff(s)	Hiring Limitation(s)	Unpaid Furloughs	Restricted Out-of-State Travel	Restricted In-State Travel
Alabama					
Alaska	P	P		P	P
Arizona	P	P	P	P	P
Arkansas		P		P	P
California		P			
Colorado	P	P	P	X	X
Connecticut					
Delaware		P			
Florida				P	P
Georgia		X		X	X
Hawaii		P		P	P
Idaho					
Illinois	P	P			
Indiana					
Iowa				P	
Kansas					
Kentucky		X		X	X
Louisiana	P	P	P	P	P
Maine				X	
Maryland					
Massachusetts		P			
Michigan	P	P			
Minnesota					
Mississippi					
Missouri	P				

Montana					
Nebraska		P			
Nevada	P	P		X	
New Hampshire		P			
New Jersey		P			
New Mexico		X		X	X
New York	X	X	P	X	
North Carolina					
North Dakota				X	
Ohio	P	P		X	X
Oklahoma	P	X	P	X	X
Oregon					
Pennsylvania	P	P			
Rhode Island		P		P	
South Carolina					
South Dakota					
Tennessee					
Texas		P			
Utah		P			
Vermont					
Virginia		X			
Washington					
West Virginia		X			
Wisconsin					
Wyoming					
Total	**12**	**27**	**5**	**18**	**12**
Puerto Rico		X	X	X	X

NOTE: A P indicates a proposed measure.